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PROVIDING FOR THE REDEMPTION OF DISTRICT OF COLUMBIA TAX STAMPS

AUGUST 14 (legislative day, AUGUST 1), 1951.—Ordered to be printed

Mr. HUNT, from the Committee on the District of Columbia, submitted the following

REPORT

[To accompany S. 1004]

The Committee on the District of Columbia, to whom was referred the bill (S. 1004) to provide for the redemption of District of Columbia tax stamps, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

The purpose of this bill is to allow the Commissioners of the District of Columbia to redeem cigarette or alcoholic beverage tax stamps which have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use. Under existing law, such stamps may not be redeemed. The District of Columbia has thereby collected revenues in circumstances where no excise should properly have been levied.

The bill requires that spoiled or useless stamps shall be returned, with satisfactory proof, to the Collector of Taxes showing why they cannot be used. Claims must be filed within 3 months from the time when such stamps are rendered useless, or unfit, or have been destroyed.

The bill has the approval of the Board of Commissioners and the Collector of Taxes. It was unanimously reported by the full committee.

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